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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/665,910	09/18/2003	Kazue Kudo	16869G-087100US	· 7077
20350 7590 07/26/2007 TOWNSEND AND TOWNSEND AND CREW, LLP			EXAMINER	
TWO EMBARCADERO CENTER		BERNATZ, KEVIN M		
EIGHTH FLOOR SAN FRANCISCO, CA 94111-3834		ART UNIT	PAPER NUMBER	
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10665910 9/18/2003 KUDO ET AL.

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TOWNSEND AND TOWNSEND AND CREW, LLP TWO EMBARCADERO CENTER EIGHTH FLOOR SAN FRANCISCO, CA 94111-3834
 EXAMINER

 Kevin M. Bernatz

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 1773
 20070531

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Commissioner for Patents

[This is a duplicate of the Office Action submitted for mailing May 31, 2007. If Applicants have already received a copy of the above noted Office action, please ignore this duplicate copy. - KMB 7/23/07]

Please find attached the signed and initialed PTO-1449 filed April 23, 2007.

To clarify the record, the Examiner notes that the English translation of JP 2002-134318 A discloses a CoFeNi magnetic film for use in magnetic heads, wherein the pH can be in the range of 2-3.5, the amount of Fe can be 60-80%, the Bs can be > 2.2 T and the amount of Nickel is taught to be at least 1% (Figures and Paragraphs 0012, 0023 and 0026 - 0030).

However, JP '318 A teaches away from using a low Nickel concentration (Paragraphs 0037 - 0038) or of using saccharin sodium in the plating bath (Paragraphs 0019 and 0043 - 0047). Furthermore, the only data illustrating Bs values of at least 2.3 T (23,000 gauss) is for CoFe with no Nickel and/or for CoFe (50:50) with added Ni, which is outside the claimed Co and Fe percentages (minimum 60 at% Fe). Finally, JP '318 A is silent with regard to the ability to plate the film to the claimed thickness while still maintaining the recited property values.

As such, while JP '318 A disclose a similar method of making a soft magnetic film as Applicants, the Examiner deems that the claimed invention is patentably distinct from the disclosed JP '318 A invention for at least the reasons noted above.

Kevin M. Bernatz, Ph. Primary Examiner

July 23, 2007